IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICGTION

INCOME TAX REFERENCE NO. 711 of 1987

The Commissioner of Income Tax ... Applicant.

vs.

Chemco Supply Corporation ..... Respondent

Mr. Ashok Kotangale, Sr. Counsel for Applicant.
None for Respondent.

CORAM: V**. C. DAGA**

AND

A. S. AGUIAR JJ.

Date:August 5, 2005.

P. C.:

1. Continuous absence of the counsel for the assessee led us to issue direction to the Revenue to show whether service of their reference has been effected on the Respondent – assessee. But Revenue could not establish service.

2. This matter was on our board on 29.6.05 when at the request of the learned counsel for the applicant 2 weeks time was granted to find out as to whether Respondents are served. Thereafter again this matter was on board on 14.7.05. Again at the request of the learned counsel for Revenue one week's time was granted. Thereafter again the matter appeared on board on 22.7.05. By way of last chance one week's time was granted with specific direction to the

Revenue to show whether service of this reference is effected on the Respondent. Till today no material is placed before us to show that the service has been effected on the Respondent. Even today learned counsel for the applicant is not in a position to make a statement as to whether service has been effected or any step in that behalf was taken. In that view of the matter, we have no option but to return the reference unanswered.

3. Similarly there is also a cross reference at the instance of the assessee - Chemco Supply Corporation. For the last three dates nobody has been appearing on behalf of the assessee in the cross reference. Since nobody is appearing on behalf of the assessee we have no option but to extend the same treatment given to the Revenue. In the result, we also return the question referred at the instance of the assessee unanswered.

4. Reference stands disposed of with no order as to costs.

(V. C. DAGA J.)

(A. S. AGUIAR J.)